



Accra, Ghana  
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## News release

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### Majority of Ghanaians oppose e-levy, not confident it will fund development programmes, new Afrobarometer study shows

Three-fourths of Ghanaians disapprove of the recently passed electronic transaction levy (e-levy), a new Afrobarometer survey shows.

The government introduced the e-levy on 1 May in a bid to widen the tax net. However, a large majority of Ghanaians think it is a bad idea and will mean a greater tax burden on citizens. Many do not trust that the government will use the revenues generated to fund development programmes, and citizens are almost evenly split as to whether they will continue to use electronic financial transactions.

The study also shows that a majority of Ghanaians believe there are several important goals that a tax revenue system must achieve, including ensuring that people understand the taxes they owe, reducing the tax burden, using tax revenues more effectively, and ensuring that citizens and businesses pay taxes.

#### Key findings

- Three-fourths of Ghanaians disapprove of the e-levy, including 67% who “strongly disapprove” of it (Figure 1). Only two in 10 (19%) endorse the new tax.
- A similar proportion (76%) think the e-levy is a bad idea because it will increase the tax burden on the poor and ordinary citizens (Figure 2). This includes 63% who “strongly agree” with this view.
- Three-quarters are also “not very confident” (24%) or “not at all confident” (51%) that the government will fulfil its pledge to use the revenues generated by the e-levy to fund development programmes (Figure 3).
- Faced with the e-levy, Ghanaians are about evenly split as to whether they will continue to use electronic financial transactions (47%) or avoid using them (49%) (Figure 4).
- A majority of Ghanaians agree that there are several important goals that a tax revenue system must achieve, including ensuring that people understand the taxes they owe (82%), reducing the tax burden (81%), using tax revenues more effectively (83%), and ensuring that citizens and businesses pay taxes (79%) (Figure 5).

#### Afrobarometer surveys

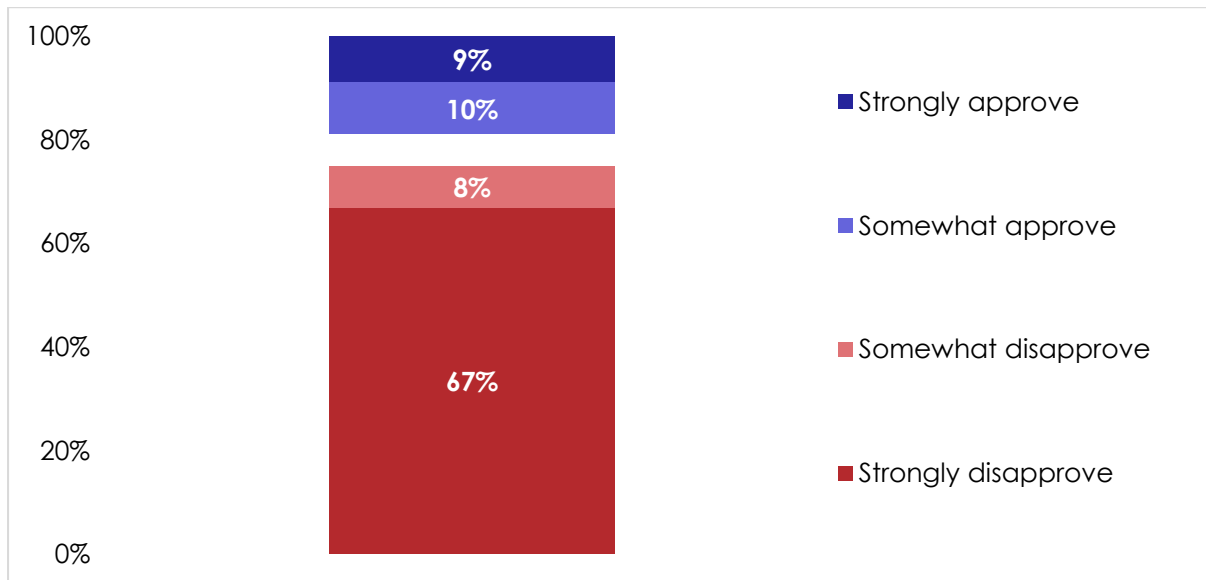
Afrobarometer is a pan-African, non-partisan survey research network that provides reliable data on African experiences and evaluations of democracy, governance, and quality of life. Eight survey rounds in up to 39 countries have been completed since 1999. Round 9 surveys (2021/2022) are currently underway. Afrobarometer's national partners conduct face-to-face interviews in the language of the respondent's choice.

The Afrobarometer team in Ghana, led by the Ghana Center for Democratic Development, interviewed a nationally representative sample of 2,400 adult Ghanaians in April 2022. A sample of this size yields country-level results with a margin of error of +/-2 percentage points

at a 95% confidence level. Previous surveys were conducted in Ghana in 1999, 2002, 2005, 2008, 2012, 2014, 2017, and 2019.

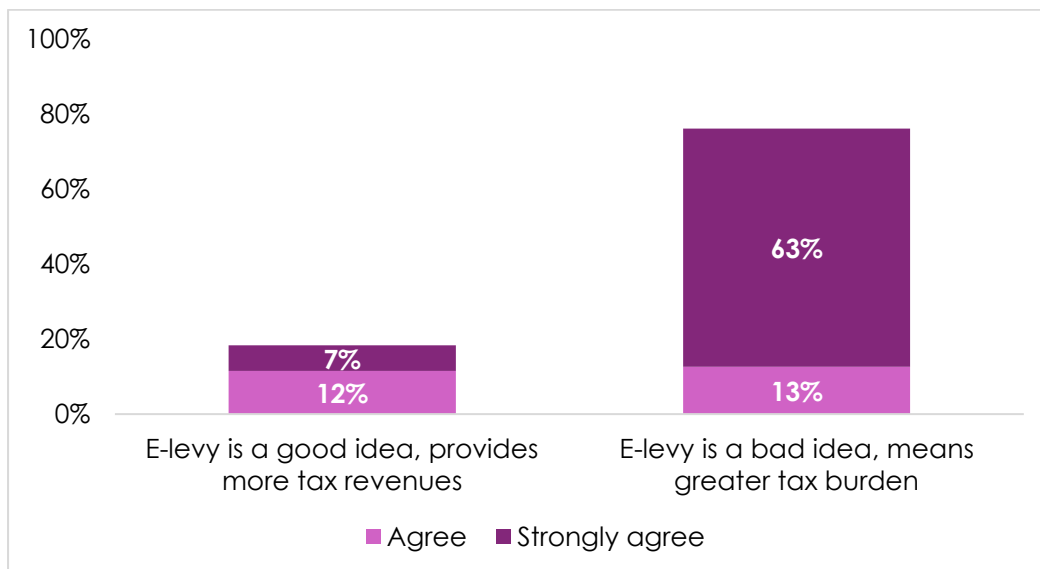
**Charts**

**Figure 1: Do Ghanaians approve of the electronic transaction levy (e-levy)?**  
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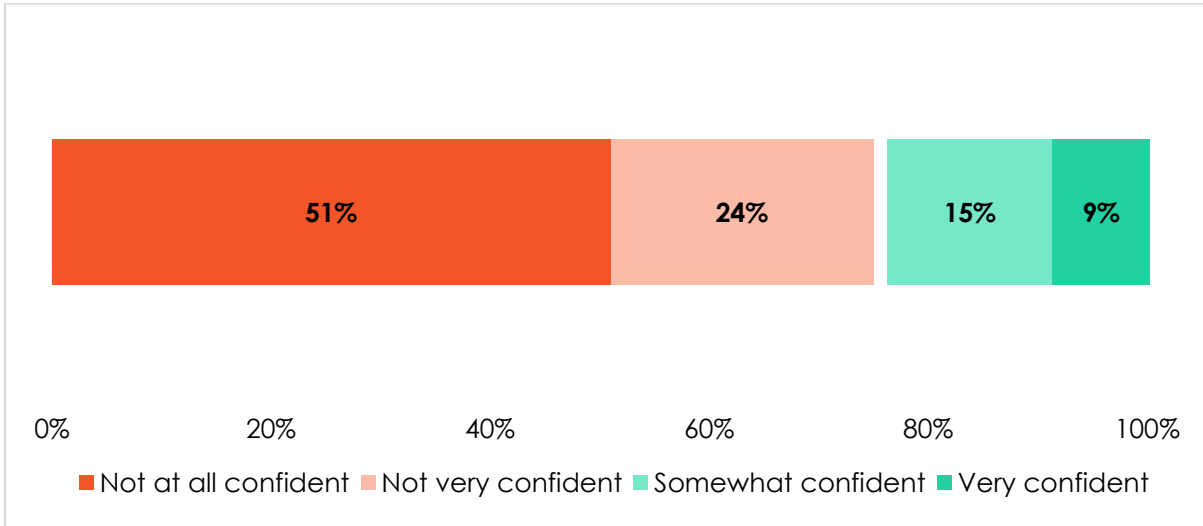
**Respondents were asked:** Parliament has recently passed an electronic transaction levy or e-levy law that will tax electronic financial transactions above 100 Ghana cedis. Do you approve or disapprove of this e-levy, or haven't you heard enough to say?

**Figure 2: E-levy: More revenue or greater tax burden?** | Ghana | 2022



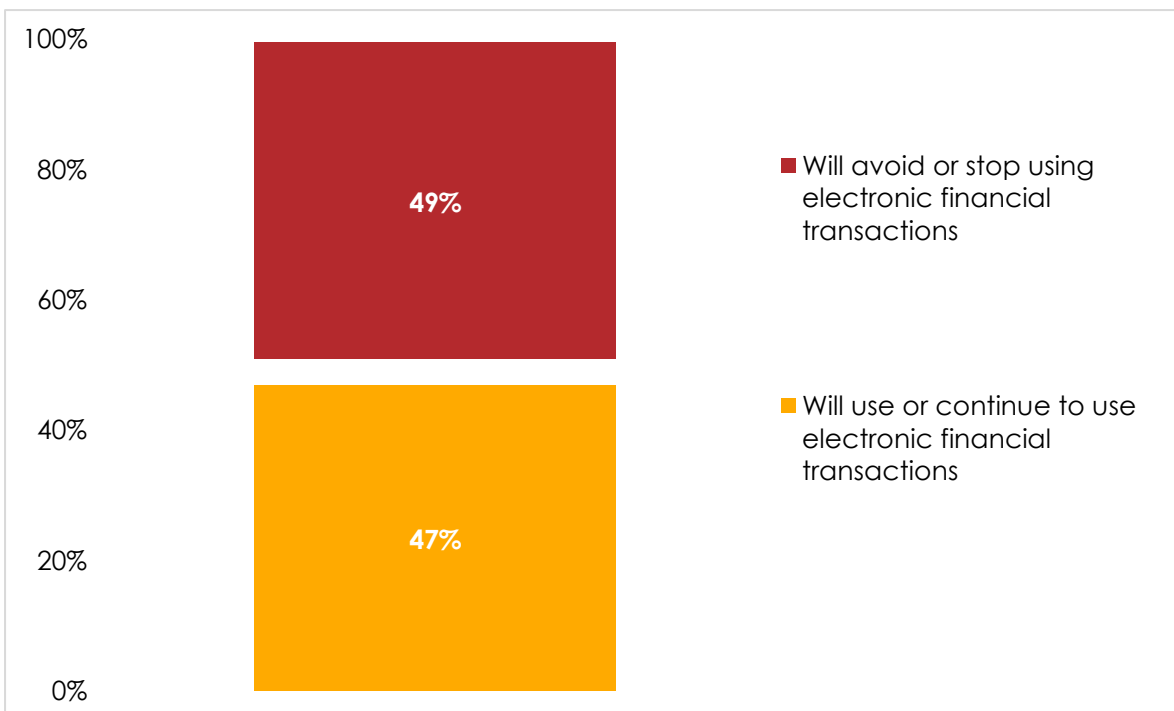
**Respondents were asked:** Which of the following statements is closest to your view?  
 Statement 1: The e-levy is a good idea because it means that more Ghanaians will contribute to the country's tax revenues.  
 Statement 2: The e-levy is a bad idea because it means that more tax burden will be put on the poor and on ordinary citizens.

**Figure 3: Confidence in government using e-levy to fund development | Ghana | 2022**



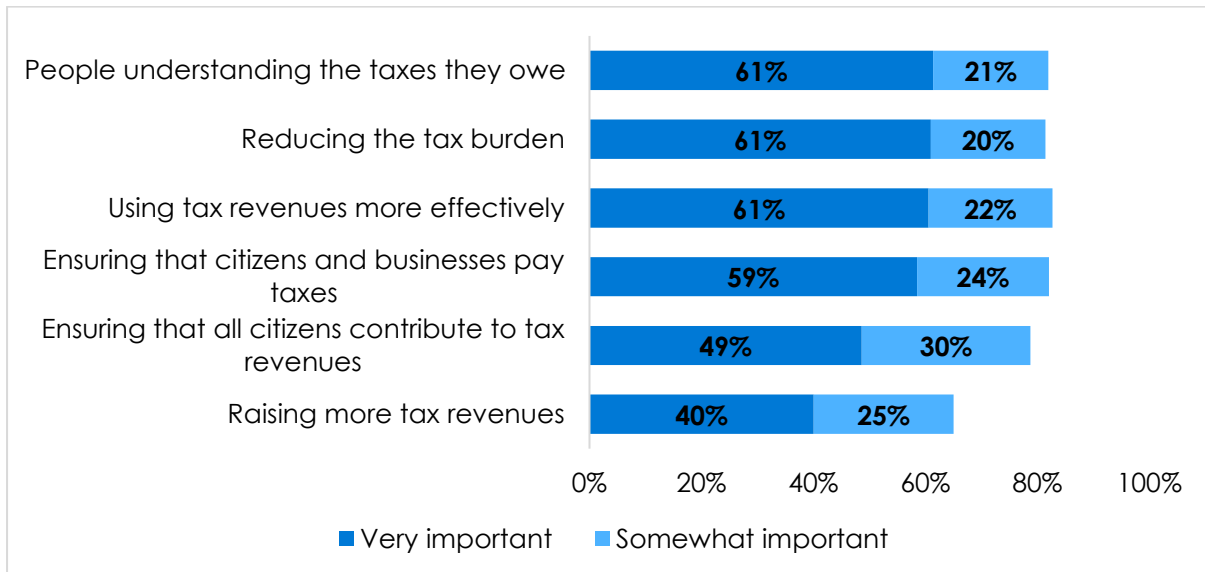
**Respondents were asked:** Government promises to use the revenue to be generated from the electronic financial transaction levy or e-levy to fund development programmes. How confident are you that government will fulfill this pledge?

**Figure 4: Continue using electronic financial transactions? | Ghana | 2022**



**Respondents were asked:** Which of the following statements is closest to your view?  
 Statement 1: Despite the introduction of the new electronic financial transaction levy, I will use or continue to use electronic financial transactions.  
 Statement 2: The introduction of the new electronic financial transaction levy will make me avoid or stop using electronic financial transactions.  
 (% who "agree" or "strongly agree" with each statement)

**Figure 5: Important goals of tax system | Ghana | 2022**



**Respondents were asked:** *In your opinion, how important are each of the following goals for Ghana's tax and revenue system?*

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